

FATIMA



A Sensible Cigarette
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—the price 15¢

EVASION OF INCOME TAX ON SALARIES ISN'T HARD

All One Has to Do Is to Get and Hold a Municipal Job and the Constitution Does the Rest

Said a Government official stationed in the Federal Building here today: "The average man who wanted the United States to go to war to answer German insults and to avenge German wrongs is contributing to the Red Cross and buying Liberty Bonds thrift stamps and, like a good, honest and willing fellow, preparing to pay his war income tax if his income is big enough to be subject to the tax."
"The average man who didn't want the United States to go to war is doing the same thing just as loyally, just as willingly, now that his country has gone into the fight."
"These average men don't mind doing their bit, and they are not yelping because fighting the battle of democracy means sacrifices of comforts and luxuries and money. But they are complaining a little as they prepare to pay their income taxes because the salaries of fat jobholders of States and cities are exempt from operation of the income tax."

all day long. Saturdays included, for \$1500 a year and studying law at night you have to pay 2 per cent on \$500; but if you work along easily in some public job, taking about all the time off you please, and spend your nights mingling with the boys, jollying them along so they will vote for your leader at the next election, then you don't have to pay a red cent."
"The benign features of the war income tax law, to which the Government official referred, is found in the section on exempt incomes. It exempts "the compensation of all officers and employees of a State or any political subdivision thereof, except when such compensation is paid by the United States Government."

BLAME THE CONSTITUTION
Ephraim Lederer, United States Internal Revenue Collector for the Philadelphia District, when asked what he had to say about the exemption of incomes of State and city employees and officers, said today:
"There is very little that I can say. The law exempts those incomes and, of course, we must carry out the law. We can't change it. The law very clearly exempts those incomes and the department has instructed us to that effect. The exemption was placed in the law because it was contended that those officials and employees would be in violation of the Constitution. Whether it would be or not I don't know."

"But Mr. Lederer had no hesitancy about saying what he thought about the justice of the situation.
"Of course," he said, "the city and State officials ought to pay income taxes just as every one else does. I would not criticize the Congress or the Government or the Constitution, but it seems to me it ought to be perfectly clear to anybody that a man shouldn't be exempt from taxation just because he works for the State or the city instead of for a private individual corporation. The Federal employees pay if their incomes are large enough to come under the law. Their incomes are not exempt."
The exemption clause for officials and employees of States and political subdivisions thereof was presumably placed in the law because the United States Supreme Court about forty years ago ruled against some sort of tax on such employees and officers. The court wasn't agreed on the question at the time and the Supreme Court today might hold differently, but that is small solace for the man who pays an income tax and knows that the sleek, fat and pompous political jobholder isn't paying any.

NEITHER OVERTAKEN NOR OVERTAKEN
"It wouldn't seem quite fair, to the man who works for a private individual or concern even if the public jobholders would just as hard for their money, but there seems to be a rather deep seated conviction in the mind of the average man that public jobholders are not given to overwork. The average man has a notion there would not be so many hospitals around if their only patients were public servants of State and city who suffered nervous collapse as a result of putting in extra hours for the benefit of the alleged 'dear peoplep.'"
"City jobs and State jobs are traditionally 'soft' and 'easy'. They are traditionally better than jobs for private corporations, which have time clocks, efficiency experts and all sorts of devices for getting a full day's work out of every man and woman that gets a full day's pay. Under the income tax law the grand old tradition of the 'soft' public job is magnificently sustained. e. g., if you're a single man, working

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12th Street Above Chestnut Philadelphia
\$1,000,000 Capital
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"FRENZIED LIBERTY" FATAL, SAYS KAHN

"Freedom Not Foolproof," Declares Banker in Wisconsin Speech

MERITS OF SOCIALISM
Warns University Students Against "Militant Bolsheviki in Our Midst"

MADISON, Wis., Jan. 14.—Otto H. Kahn, of the banking firm of Kuhn, Loeb & Co., New York, made a vigorous address to the students of the University of Wisconsin on "Frenzied Liberty" in which he said:
"The deadliest foe of democracy is not autocracy but liberty frenzied. Liberty is not foolproof. For its benefit working it demands self-restraint, a sane and clear recognition of the practical and attainable and of the fact that there are laws of nature which are beyond our power to change."
"Some there are who have been blinded by the glare of liberty and they dare to aspire to force their guidance upon Americans, who for generations have become drunk with the strong wine of freedom, these men who until they landed on America's coast had no right to be in this country. They are the militant Bolsheviki in our midst. Drunk, they presume to impose their feeling upon Americans. In fatuous effrontery they seek to graft the growth of their attitude upon the splendid and ancient tree of American institutions."
"We will not have it so, we who are Americans by birth or adoption. We reject these imminent pretensions. The time is ripe and overdue to call a halt upon those spreaders of outlandish and pernicious doctrines."
"Let the militant Bolsheviki in our midst be warned in time. When I refer to the militant Bolsheviki I do not mean to reflect upon those who, while determined to be patriotic Americans, are an antidote and a check upon excessive individualism and holds up a buoy and self-centered and far from perfect world grievance to be remedied, wrongs to be righted, ideals to be striven for, it is a force distinctly for good."

NEED HEAT AND REPAIRS
He boarded the car at Thirteenth and Market streets and left the car at Sixty-fourth street, the nearest point to the yard. The cars on this line are the old type of yellow car and those which he rode both going and returning were badly in need of repair and not heated.
"The P. R. T. claims that it is doing everything in its power to meet the emergency with the equipment that it has," said a man who was suffering the same discomforts as the reporter, "but I fall to see why a public service corporation should allow its equipment to get in such a deplorable condition."
"I have been told that the company does not pay enough wages to mechanics to attract men who are capable of taking the proper care of equipment," said the reporter.
"That's just it," said this man. "I was told by one of the men on this line that they pay only about \$13 a week to men for this work. How can they expect to get men when a common laborer can make twice that much at the various shipyards? I tell you they ought to wake up to the fact that we are at war and they should not let the matter of wages tie up their system and handicap the speeding up of the war."

MOTHER SAVES CHILDREN
Dares Danger to Carry Offspring to Safety When Home Burns

The two children of Abraham Lebowitz, of 2342 North Twenty-ninth street were rescued through the heroism of their mother, Mrs. Hannah Lebowitz, when their dwelling caught fire.
Just as she was putting the children to bed Mrs. Lebowitz detected the odor of smoke in the house and discovered that the building was on fire. Seizing the children in her arms and heedless of the danger to herself, she carried them safely outside the building. Her husband was not at home at the time.
The fire was a difficult one for the firemen to handle and a loss of about \$1200 resulted.

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Special Sale at Half Price
Two Hundred Electric Lamps
Three Hundred China Vases
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Monday, January Fourteenth

17th Annual AUTOMOBILE SHOW
WANAMAKER'S GARAGE
23rd & WALNUT STS
DIRECTION PHILA. AUTO TRADE ASS'N
OPEN TO-DAY
Admission 50¢ (Children 25¢)
3 Orchestras

TROLLEY ILLS HINDER WORK AT HOG ISLAND

Wartime Emergencies Demand Improved Service on Route 37

EMPLOYEES ARE DELAYED
Some Forced to Quit Jobs at Ship Plant Because of Inconveniences Suffered

"If the great industrial weapon of war which is being forged at Hog Island is to be delivered on schedule something must be done to get the men employed there to and from their work. To accomplish this the P. R. T. must do its bit, and speeding things up at Hog Island means speeding up their trolleys."
This statement was made to an Evening Public Ledger reporter by a man employed at Hog Island in a responsible position and who has had a splendid opportunity to study the present transit facilities.
"I use Route 37," he stated, "and I tell you some days it is most discouraging. I live in the heart of the city and have to get to work by 7 o'clock in the morning. I have to leave home long before I should in order to get there on time, and on many occasions I have not been there on time. Coming home it is the same way. There are not enough cars to meet the demands on this line."
A reporter has made the trip to Hog Island by this route on two occasions, and if his experience on these trips are the daily experiences of those who use this line, he is convinced that a great deal could be done to help the situation.

START "STAY-AT-HOME" DRIVE
Lancaster Feels Exodus of People to Munition Centers

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While no definite policy has been decided on, a committee has been appointed by the Chamber of Commerce to investigate the situation and file a report as soon as possible and the manufacturers' association will take some action Tuesday night. The Lancaster real estate board has joined the movement. Scores of skilled mechanics and hundreds of laborers have migrated to Hog Island, Carney's Point and other big industrial centers and the effect on local business is being keenly felt.

OTHER CONDITIONS SIMILAR
"Hog Island is not the only consideration, either," he continued. "There is the Westinghouse plant at Lester and Baldwin's and Eddystone below. Thousands of the men employed at these plants depend on this line, and you can see for yourself how bad the conditions are. Many a night I stand in the cold from half an hour to an hour before I can get a car back to the city, and then I have to fight my way on or I wouldn't get back."
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BULL DOG BUSTING
3 1/2 - 4 00
4 1/2 - 4 00
Louis Fink & Sons, Inc. Good Flags
36 NORTH 7TH STREET

Speeding Up at the Arcadia to Meet the Motor Influx—
The Mecca, during Auto Show Week for exhibitors, sightseers and friends.
SPECIAL LUNCHEONS DINNER and SUPPERS
(Handsome automobile decorations with a beautiful Franklin Brougham as their center.)
ARGADIA CAFE
WIDENER BUILDING

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Look for an agency and buy a Stamp today.
The National War Savings Committee, 1431 Walnut Street, Philadelphia
Bell Phone, Locust 4670. Keystone, Race 5180

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Business Aids in Week of Organized Effort to Solve Railroad Congestion

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